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May 4, 2022

BY ECF

Honorable Lewis A. Kaplan
United States District Judge
Southern District of New York
500 Pearl Street
New York, NY 10007

> Re: *In re Customs and Tax Administration of the Kingdom of Denmark
> (Skatteforvaltningen) Tax Refund Litigation*, 18-md-2865 (LAK)[1]

Dear Judge Kaplan:

We write on behalf of plaintiff Skatteforvaltningen ("SKAT") and third-party defendant ED&F Man Capital Markets Limited ("ED&F") in response to this Court's April 23, 2022 order (ECF 791) requesting SKAT and ED&F to "advise the Court promptly as to (a) whether plaintiff still seeks an order compelling ED&F to produce documents as per Dkt. 335, (b) the current status, given the ruling of the U.K. Court of Appeal in *Skatteforvaltningen v. Solo Capital Partners, LLP*, [2022] EWCA Civ 234 (Feb. 25, 2022), of ED&F's appeal from the High Court ruling rejecting its claim of litigation privilege with respect to the documents sought by SKAT here, and (c) whether and when that appeal is likely to be decided."

Following the Court's April 23 order, the parties have resolved the dispute, ED&F has agreed to produce certain documents, and SKAT has agreed to withdraw, and hereby withdraws, its motion to compel.

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1. This letter relates to case nos: 18-cv-05053; 18-cv-05374; 18-cv-08655; 18-cv-09797; 18-cv-09836; 18-cv-09837; 18-cv-09838; 18-cv-09839; 18-cv-09840; 18-cv-09841; 18-cv-10100; 18-cv-09549; 18-cv-09515; 18-cv-09511; 18-cv-09498; 18-cv-09507; 18-cv-09497; 18-cv-09489; 18-cv-09491; 18-cv-09439; 18-cv-09552; 18-cv-09434; 18-cv-09505; 18-cv-09494; 18-cv-09492; 18-cv-09490; 18-cv-10088; 18-cv-10090; 18-cv-10127; 18-cv-04894; 18-cv-10130.

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Respectfully submitted,

/s/ Neil Oxford
Neil Oxford
Partner

Cc: All counsel of record via ECF.